



THE INFLUENCE OF PERCEPTION OF BUDGET PLANNING AND BUDGET IMPLEMENTATION ON BUDGET PERFORMANCE THROUGH APPLICATION OF BUDGET EXPENDITURE IN PUBLIC HEALT DEPARTMENT BONDOWOSO DISTRICT

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Abstract

Currently, there are still many public sector budget performances that show the realization of budget performance optimally. The government must be able to manage the state's wealth professionally and accountably for a dynamic balance in order to carry out government activities to achieve a just and prosperous society both material and spiritually based on the 5th principle of Pancasila and the 1945 Constitution.

This study aims to analyze the effect of budget planning perceptions and budget execution on budget performance through the absorption of budget spending at Bondowoso District Health Office. With the number of Regional Technical Implementation Unit (UPTD) which amounts to 25 health centers. It also aims to determine the best strategy in budget planning and budget implementation in order to achieve optimal budget performance. This research includes research with quantitative approach with hypothesis testing that is causality. Quantitative method of this study is using Path Analysis. Sampling in this study using the census method is to take the entire sample of 52 respondents. The data used are primary data collected through questionnaire.

The results of this study indicate that the implementation of the budget has no significant effect on the absorption of budget spending. Budget execution has no significant effect on budget performance. While budget planning has a positive effect on the absorption of budget spending, budget planning has a positive effect on budget performance. And expenditure absorption has a positive effect on budget performance. The result of quantitative analysis concluded that Puskesmas is not optimal in managing National Health Insurance capitation fund (JKN). To overcome these obstacles / difficulties is done with a policy strategy that can improve the performance of an optimal budget

Introduction

Budget spending is crucial in the sustainability of a country. Spending is used as a policy tool in the fiscal sector in addition to its function in financing government activities. When the economy is sluggish and the private sector is not able to run properly, government spending is used as an aggregate economic growth. Government spending is contained in the State Budget (APBN). (Mardiasmo, 2005: 5)

According to Law No. 17 of 2003 concerning State Finance describes the purpose of drafting the state budget as a guide to state expenditures and revenues so that a dynamic balance occurs in order to carry out state activities in order to achieve increased production, increase employment opportunities, determine development directions and priorities in general, high economic growth and ultimately aimed at achieving a just and prosperous society both material and spiritual based on the 5th principle of Pancasila and the 1945 Constitution.

In addition to the state budget the government also has a regional budget called the Regional Budget and Expenditure each of which is handed over to the local government. In connection with the management of the State Budget, it is also the same as the management of the APBD which is also regulated in the Bondowoso Regent Regulation Number: 47 of 2015.



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

Health development is an integral part as well as the main capital of national development listed in the Preamble of the 1945 Constitution. The development of health aims to increase awareness, willingness and ability to live healthy for every person in order to realize optimal public health status. Health Development in Health Law No. 36 of 2009 on Health aims to raise awareness, willingness, and ability to live healthy for everyone to realize the highest degree of public health, as an investment for the development of human resources. Health Development is done in stages from the region up to the center through health management called the National Health System (SKN).

The Government of Bondowoso District has set the goal of the development of health affairs is the increasing quality of public health. Targeted targets of health care providers are the increasing degree of public health and the quality of health services. The local government has implemented health affairs in accordance with the authority and obligations carried.

The powers and obligations implemented include the improvement of infrastructure and health equipment facilities, the increase of physician and medical personnel, the provision of affordable drugs, and the empowerment of the health community. The Efforts to improve health in Bondowoso Regency is implemented by optimizing the function of health institutions both by government and private. Institutions and infrastructure managed by the local government currently consists of: dr. H. Koesnadi, Health Office which supervises the Technical Implementation Unit of the Service Office (UPTD), among others, 25 Health Centers spread in 23 sub-districts consisting of 5 Health Center for Basic Essential Neonatus (PONED), 1 Puskesmas PONED Plus, 2 Puskesmas Rawat Inap Plus, 3 Standard Inpatient Puskesmas, 19 Puskesmas Rawat Inap, 63 Puskesmas Pembantu, Pharmaceutical Warehouse and Regional Health Laboratory. The empowerment of health sector has also been supported by 1,055 Integrated Service Posts (Posyandu), 157 Village Health Villages (Ponkesdes) and 219 active pracama active villages spread throughout Bondowoso District (LAKIP Health Office 2015)

One of the supporting health support services is the Community Health Center (Puskesmas). Puskesmas itself is under the auspices of the Health Office. The Bondowoso District Health Office has a large workload with more work units being served, namely each of which has the main tasks and functions of the distribution of APBD funds. Data on Absorption of Budget Expenditures The Bondowoso District Health Office is described in table 1 below.

Table 1. Number of Budget Expenditures of Bondowoso District Health Office

Fiscal year	Budget (Rp)	Realization (Rp)	Difference (Rp)	Percentage (%)
2011	66.599.302.796,00	62.919647938,00	3.679.654.858,00	94,47
2012	69.858.868.880,00	66.778.365.802,00	3.080.503.078,00	95,59
2013	73.436.211.583,00	67.741.553.341,00	5.694.658.242,00	92,24
2014	87.019.569.881,00	72.231.886.414,00	14.787.683.467,00	83,00
2015	88.755.802.101,00	81.256.085.291,25	7.499.716.809,75	91,55

Source: Bondowoso District Health Office 2011-2015, processed

Starting from 2011 up to 2013 the budget of District Health Office of Bondowoso in the above table ranges from 94.47%; 95.59%; and dropped to 92.24%. And the absorption of the budget experienced a drastic decline in 2014 estimated at 83% and this is a concern especially the Health Office. And with the existence of a good financial management process in 2015, it increased 8.55% to 91.55%.

Increasing the portion of health service expenditure of Bondowoso Regency from year to year, is not balanced with the Proportional and maximum Expenditure of Budget Expenditures; Disproportionate absorption implies that government programs and / or public services cannot be executed quickly and well, the function of fiscal stimulus and the multiplier effect of government spending on the economic activities of the community is not optimal, and the heavy burden on the provision of government money / cash, so as to enable the occurrence of cash mismatch. (Mahmudi, 2010: 82)



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

The health service of the JKN program at a community health center (PHC) or the first local government-owned health facility (FKTP) uses a capitation payment system, henceforth called the capitation fund of JKN Puskesmas. The capitation fund of JKN Puskesmas is a part of regional financial management starting from the budgeting process, implementation and administration, responsibility and supervision as mentioned in Presidential Regulation Number 32 Year 2014 on Management and Utilization of National Health Insurance Capitation Fund at First Level Health Facility Owned by Local Government not yet establish a system of Regional Public Service Bodies (BLUD).

Now the National Health Insurance Program (JKN) has been running for more than three years. Despite so many complaints, JKN has generally succeeded in protecting half of Indonesia's population from economic bankruptcy if a disaster comes. The sickness is a disaster that must be experienced by everyone. This is not yet publicly recognized by policy makers. However, such protection still contains many weaknesses that can threaten JKN sustainability. In fact, JKN is designed to continue without any time limit. (Thabrany, 2015: v).

The capitation fund management of JKN Puskesmas in Bondowoso District in 2016 is guided by Bondowoso Regent Regulation Number 35 of 2016 and Bondowoso Regent Regulation Number 47 of 2015 concerning work guidelines and the implementation of the Bondowoso District government duties. In table 1.3 below is presented data realization of capitation fund expenditure JKN Puskesmas Kabupaten Bondowoso:

Table 2. Realization of capitation fund expenditure of JKN Puskesmas Kabupaten Bondowoso 2014-2015

Fiscal Year	Ceiling of JKN Capitation Budget of Puskesmas	Realization of JKN Capacity Expenditure Puskesmas	Percentage of Capacity Fund Expenditure JKN Puskesmas (%)
2014	20.812.022.000	16.881.312.691	81
2015	31.611.846.000	29.763.340.181	94
2016	41.933.614.808	35.410.197.095	84

Source: Financial Report of Bondowoso District Health Office 2014-2016

The explanation from table 2 can be illustrated that in 2014 at the beginning of JKN capitation fund the percentage of JKN capitation expenditure was 81%, in 2015 for the percentage of capitation expenditure JKN increased to 94% and is a good thing to achieve. On the contrary, in 2016 there was a sharp decline in the percentage of JKN capitation funds spending which fell 10 points in 84% position. This was made a correction to the Health Office and Puskesmas that directly run the JKN capitation fund management for the better.

Siswanto and Rahayu (2010) concerning the factors causing the low absorption of government expenditure (K / L) FY 2010. The results showed that there were problems that resulted in low absorption of K / L spending. These problems are divided into several parts which are sourced from (a) internal K / L, (b) the process of procurement of goods / services, (c) budget implementation documents and the revision process, and (d) other issues, such as an increase in expenditure allocations K / L when there is a change in APBN as stated in the APBN-P. Based on the results of the research above, the process of implementing government procurement of goods / services is one of the sources of problems that results in a low absorption of the government budget. Some previous research on government procurement of goods / services has several main trends. First, is research that discusses the procurement of goods / services with e-procurement; secondly, the procurement of goods / services as one of the factors causing the delay in budget absorption; and third, is a study of the factors that cause auction failures in the procurement of goods / services. Procurement of government goods / services is very closely related because it is one of the problems / factors that cause low absorption of spending.

In table 3 below presents the problems causing the low achievement of the previous table 3 so that it can explain the reality of the situation in the realization of absorption of budget expenditure that occurred in all Puskesmas located in the shade of the Bondowoso District Health Office. In the first phase, the management of JKN capitation funds in 2014.



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

Table 3. Realization of absorption of budget expenditure for Bondowoso District Health Centers

FKTP (Puskesmas)	Realisasi Belanja Triwulan I (%)	Realisasi Belanja Triwulan II (%)	Realisasi Belanja Triwulan III (%)	Realisasi Belanja Triwulan IV (%)
Maesan	0	0	0	91
Prajekan	0	0	0	87
Tapen	0	0	0	87
Wonosari	0	0	0	86
Grujugan	0	0	0	86
Botolinggo	0	0	0	86
Nangkaan	0	0	0	86
Tamanan	0	0	0	85
Taman Krocok	0	0	0	85
Sukosari	0	0	0	84
Tegalampel	0	0	0	84
Cerme	0	0	0	83
Sempol	0	0	0	83
Kademangan	0	0	0	83
Klabang	0	0	0	83
Tenggarang	0	0	0	82
Jambesari	0	0	0	81
Binakal	0	0	0	79
Pakem	0	0	0	75
Wringin	0	0	0	74
Curahdami	0	0	0	73
Pujer	0	0	0	73
Kotakulon	0	0	0	72
Tlogosari	0	0	0	71
Total	0	0	0	81

Sumber: Report on the realization of absorption of the budget of the Health Department year 2014

From table 3 for the first time managing JKN capitation funds at Puskesmas in Bondowoso District that in the first quarter (one), second quarter (two), and third quarter (three) shows that there is no absorption of budget expenditure. And in the fourth quarter (four) shows the absorption of budget expenditures that accumulate at the end of the year. Puskesmas Maesan is the only one that has the highest absorption at 91%. While the other 24 Puskesmas for expenditure absorption are below the 90% range. Whereas for the total realization of the absorption of budget expenditures is in the position of 81% and this has led to a decrease in the achievement of absorption of budget expenditure in 2014 at the Health Service presented in the financial statements in the previous table 1.2.

Regional autonomy that has been running in addition to giving authority to the regions to manage their own finance also raises various problems in the region. One phenomenon that often occurs is the absorption of the Regional Budget (APBD) that accumulates at the end of the fiscal year which is experienced by most local governments, both at the provincial, district and city levels, including in the Bondowoso Regency Government. in the law, but towards the end of the year the government agency's budget attempts to absorb a budget close to 100%. In relation to regional expenditure management, budget absorption that is too fast or slow from the planned target / schedule can indicate a lack of control in the implementation of the APBD (Mahmudi, 2010: 81).

Planning is a factor that influences budget absorption because there are still assumptions that not all proposed budgets will be approved, so that the proposed budget is greater than needed without regard to real needs in the



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

field and ease of implementation. Inaccurate budget planning also results in a Budget Implementation Document (DIPA) having to be revised before implementation. The revision of the DIPA causes adjustments to the schedule of activities, and the implementation time becomes backward. Activities and programs also cannot be implemented before the approval of the DIPA revision is ratified, because the activities and programs can be categorized as no budget allocation. In accordance with article 3 paragraph (3) of Law No. 1 of 2004 concerning the State Treasury states that every official is prohibited from taking actions that result in expenditure on the burden of APBN / APBD if the budget to finance the expenditure is not available or not sufficiently available.

Absorption of Budget Expenditures will also experience delays if planning activities are not mature and the implementation of activities is not in accordance with its planning. Accurate budget planning will facilitate the implementation phase of the budget and enable the achievement of targets effectively. Conversely, inaccuracy in budget planning results in the difficulty of implementing the budget which has an impact on the slow process of absorption and accountability of the budget. This opinion is in accordance with the research of Heriyanto (2012) which shows the results that planning is not mature resulting in Absorption of Budget Expenditures is not optimal. This is in accordance with Kuswoyo's research (2011) which states that the slow implementation of the budget is the cause of the accumulation of spending at the end of the fiscal year.

Based on the description, it can be explained that the budget cycle consists of budget planning / planning, budget execution, budget oversight, and reporting and budget accountability. Regarding this matter, which can affect the disproportionate and concentrated Budget Expenditure Absorption at the end of the year experienced by the Regional Apparatus Organization of the Bondowoso District Health Office in general, according to the budget cycle, is influenced by budget planning and budget execution. The Bondowoso District Health Office became the research locus with the consideration that, among other things, the Bondowoso District Health Office had a large workload with more number of Puskesmas, each of which had the main tasks and functions of APBD funds distribution. Based on this background, this study takes the title "The Influence of Budget Planning Perceptions and Budget Implementation on Budget Performance through Absorption of Budget Expenditures at the Bondowoso District Health Office".

The research objective to be achieved is:

1. To analyze and determine the effect of budget planning perceptions on the absorption of budget expenditures of the regional apparatus of the Bondowoso District Health Office.
2. To analyze and determine the effect of perceptions of budget execution on the absorption of budget expenditures of the regional apparatus of the Bondowoso District Health Office.
3. To analyze and determine the effect of perceptions of the influence of budget planning on budget performance both simultaneously.
4. To analyze and find out the influence of perceptions of budget execution on the budget performance of Regional Device Organizations of the Bondowoso District Health Office.

To analyze and determine the effect of perceptions of Absorption of Budget Expenditures on the budget performance of Regional Device Organizations of the Bondowoso District Health Office

Research Methodology

The type of data in this study is subject data (self-report data) in the form of a written response (opinion) given to the research subject, in this case the respondent, as a response / written statement (questionnaire) submitted by the researcher. The population taken in this study is the Budget User Proxy (KPA), Commitment Making Officer (PPK) and Treasurer of the National Health Insurance (JKN) Regional Device Organization (OPD) of the Bondowoso District Health Office as many as 52 people. The research sample uses census method where the entire population becomes a sample of 52 people of Budget User Authorization (KPA), Commitment Making Official (PPK) and Treasurer of National Health Insurance (JKN) in the OPD of Bondowoso District Health Office. Operational definitions of research variables include:

1. Budget performance (Y), is a perception of respondents' opinions about effective, efficient and economical in managing the budget to achieve optimal budget performance.



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

2. Absorption of budget expenditure (Z), is a perception of respondents' opinions regarding budget absorption targets, quarterly realization of budget realization, monthly timelines / absorption schedules and consistency in program / activity implementation.
3. Budget planning (X1), is a perception of respondents' opinions regarding the participation of all program implementers, data accuracy, budget planning processes with existing procedures, budget planning accommodates all program / activity needs and can be adjusted to changes in program / activity requirements based on regulations applies.
4. Budget execution (X2), is a perception of respondents' opinions regarding the problems that occur in the internal satker, procurement of goods / services and the mechanism of payment of goods / services.

Research Result

Based on the results of the path coefficient, the following equation can be made.

$$Z = 0,342 + 0,071X_1 - 0,004X_2 + e$$

$$Y = 0,342 + 0,004X_1 - 0,032X_2 + 0,016Z + e$$

1. Effect of Budget Planning variable (X1) on Absorption of Budget Expenditures (Z)
Based on the results of data analysis can be seen for testing budget planning variables on the absorption of budget spending obtained by the value of beta (β) of 0.071 with ρ -value of 0.000. Because the value ρ -value is smaller than α ($0,000 < 0,05$) then H_0 is rejected. Thus there is a significant effect of budget planning on absorption of budget spending.
2. Effect of Budget Implementation Variables (X2) on Absorption of Budget Expenditures (Z)
Based on the results of data analysis can be seen for testing the variable implementation of the budget to the absorption of budget spending obtained the value of beta (β) of 0.004 with ρ -value of 0.645. Because the value of ρ -value is greater than α ($0,645 > 0,05$) then H_0 is accepted. Thus the implementation of the budget does not significantly influence the absorption of budget expenditure.
3. Effect of Budget Planning variables (X1) on Budget Performance (Y)
Based on the results of data analysis can be seen for testing budget planning variables on budget performance obtained the value of beta (β) of 0.004 with ρ -value of 0.000. Because the value ρ -value is smaller than α ($0,000 < 0,05$) then H_0 is rejected. Thus there is a significant influence of budget planning on budget performance.
4. Effect of Budget Implementation variables (X2) on Budget Performance (Y)
Based on the results of data analysis can be seen for testing the implementation of budget variables on budget performance obtained the value of beta (β) of 0.032 with ρ -value of 0.573. Because the value of ρ -value is greater than α ($0,573 > 0,05$) then H_0 is accepted. Thus the implementation of the budget does not have a significant effect on budget performance.
5. Effect of Budget Absorption Expenditures variable (Z) on Budget Performance (Y)
Based on the results of data analysis can be seen for testing the absorption variable of budget expenditure on budget performance obtained the value of beta (β) of 0.016 with ρ -value of 0.573. Because the value of ρ -value is greater than α ($0,008 < 0,05$) then H_0 is rejected. Thus there is a significant influence on the absorption of budget spending on budget performance.

Path Analysis Calculation

This section describes the calculation of the effect of work environment variables consisting of budget planning (X1) and budget execution (X2) directly and indirectly influencing budget performance (Y), through the intervening variable absorption of budget expenditure (Z). If there is a path that is not significant, then trimming theory is applied by eliminating or removing the insignificant path. Then with the results of the new structure, it is recalculated each path coefficient. From the trimming theory, a new model is formed according to figure 1.

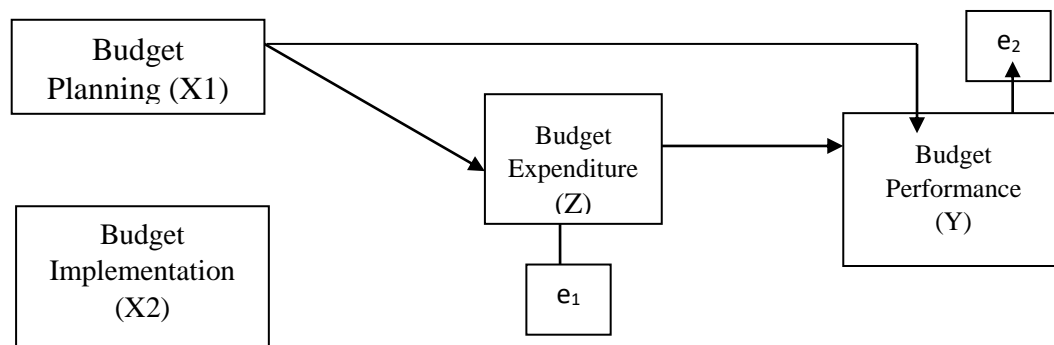


Figure 1. Path Analysis Calculation

Discussion

Effect of Budget Planning on Budget expenditure

Planning is a very important element in an organization. Planning determines all activities that need and will be carried out to achieve the goals and objectives to be achieved and to overcome the problem of delays in budget absorption. Statistical test results show that the first hypothesis which states that budget planning has a positive effect on budget expenditure is proven. This means that optimal budget planning will have an impact on budget absorption in accordance with budget allocation.

This result is in accordance with positive accounting theory that explains and predicts management behavior in relation to the selection of accounting procedures by the leader to achieve certain objectives in the budget. The financial condition of the problematic company is caused by poor manager quality. This situation can trigger shareholders to replace managers, which can then reduce the market value of managers in the labor market. These threats can encourage managers to reduce the level of accounting conservatism. In companies that do not have financial problems, managers do not face the pressure of breach of contract so that managers apply conservative accounting to avoid possible conflicts with creditors and shareholders.

The aspect of planning that is not mature in determining the budget that will be presented will have an impact on the work program will not run properly, this is because it is not aligned between budget planning and work programs to be implemented so that it becomes one of the factors of low budget absorption rate (Sukardi, 2012). Heriyanto (2012) stated that human resources as planning staff need to be given intensive education and training which is expected to have knowledge and skills in making good plans. This is expected to minimize the budget revision, budget blocking, which affects the delay in budget absorption. The results of this study are consistent with the research of Sukardi (2012), Heriyanto (2012) and Kuswoyo (2012) which state that budget planning influences budget absorption.

Effect of budget execution on budget expenditure

The results of path analysis indicate that budget execution does not affect the absorption of the budget. This shows that the second hypothesis which states that the implementation of the budget affects the absorption of budget planning is not proven.

The results of this study do not support the hypothesis because in the implementation of the budget include the problems that occur in the internal work unit, the process of procurement of goods and services, and the process of payment mechanisms (budget disbursement). These three things affect the level of budget absorption. The work unit also prioritizes administrative completeness rather than the speed and accuracy of budget disbursement, in the realization of budget execution. Statistical test results show that the first hypothesis stating that budget execution has a positive effect on budget absorption is proven.



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

The results of this study contradict the contingency theory asserting that the contingent control system design carried out by the work unit also prioritizes administrative completeness rather than the speed and accuracy of budget disbursement, in the realization of budget execution. This identifies that administrative requirements have not been able to go hand in hand with the budget disbursement process which results in the accumulation of budget disbursement at the end of the year (Kuswoyo, 2012). In addition, the results of the research (Directorate General of Treasury 2011), also prove that the lack of alignment of budget planning and work programs to be implemented will have an impact on the failure of good work programs. The results of this study are not in accordance with the results of Heriyanto's (2012) study which also shows that budget execution will be better and will have an impact on increasing the quality of budget absorption. This study does not support the research of Sukardi (2012), and Kuswoyo (2012) which states that budget execution influences budget absorption.

Effect of Budget Planning on Budget Performance

Statistical test results show that the third hypothesis which states that budget execution has a positive effect on budget performance is proven. This means that optimal budget planning will have an impact on budget performance in accordance with budget allocation.

ERG-Adelfer's motivation theory is useful for Puskesmas leaders to understand employee behavior. If higher needs (such as growth) from a Puskesmas staff are blocked, perhaps due to Puskesmas policy or limited resources, the Puskesmas leader can try to redirect efforts by Puskesmas staff to meet the needs of linkages and existence. (Sulaeman, 2011: 265).

Effect of Budget Implementation on Budget Performance

The results of path analysis show that budget execution does not affect budget performance. This shows that the fourth hypothesis which states that budget execution affects budget performance is not proven based on the existence ERG theory, the need to maintain one's existence in his life. The need to continue to exist is a simplification of physiological needs and a sense of security in Maslow's typology.

Effect of Absorption of Budget Expenditures on Budget Performance

Absorption of budget spending has an important role in achieving good budget performance. This has a reciprocal relationship if the absorption of high budget spending causes the realization of good budget performance. The opposite is true if the absorption of low budget spending will result in poor realization of the budget performance.

The results of this study in accordance with the results of Magno's research (2015) states that good financial management has a relationship with the absorption of budget spending and will increase the achievement of optimal budget performance targets. Positive accounting theory has a relationship with agency theory that explains and predicts management behavior in relation to the selection of accounting procedures by managers to achieve certain goals.

In accordance with Positive Accounting Theory has a relationship with agency theory that explains and predicts management behavior in relation to the selection of accounting procedures by managers to achieve certain goals.

Conclusion

This study examines the effect of budget planning and budget execution on budget performance through absorption of budget spending. This research was carried out in the Regional Organization of Health Services of the Bondowoso District Health Office by distributing 52 questionnaires. Data were analyzed by quantitative methods. Based on the results of quantitative analysis with the Path Analysis approach, the following conclusions can be drawn:

1. Budget planning variables have a statistically significant effect on budget absorption. The results of this study indicate that the first hypothesis which states that budget planning has a significant effect on the absorption of budget spending is accepted.
2. Variable budget execution does not have a significant effect on budget absorption. The results of this



INTERNATIONAL JOURNAL OF RESEARCH SCIENCE & MANAGEMENT

study indicate that the second hypothesis which states that the implementation of the budget has a significant effect on the absorption of budget expenditure is rejected.

3. Budget planning variables have a statistically significant effect on budget performance. The results of this study indicate that the third hypothesis which states that budget planning has a significant effect on budget performance is accepted.
4. Budget execution has no statistically significant effect on budget performance. The results of this study indicate that the fourth hypothesis which states that budget execution has a significant effect on budget performance is rejected.
5. Absorption of budget spending has a statistically significant effect on budget performance. The results of this study indicate that the fifth hypothesis which states the absorption of budget spending has a significant effect on budget performance received.

Based on the analysis of the results of the research, discussion and conclusions that have been stated earlier, several suggestions that have implications for further research include:

For Regional Device Organizations (OPD) the Bondowoso District Health Office needs to improve budget planning and implementation by:

1. Providing competent human resources in accordance with the fields and expertise needed so as to produce optimal results.
2. The procurement process for goods / services auction can be forwarded from the relevant fiscal year to the previous fiscal year in accordance with the provisions of the Procurement Service Unit (ULP). So that in the fiscal year related to the first quarter there has been an absorption of budget expenditure.
3. In order to overcome the limitations of KPA Puskesmas that have a certificate of procurement of goods and services, it is necessary to have a certification program for KPA Puskesmas to have a certificate of procurement of goods / services. So that the process of procuring goods / services becomes effective and efficient.
4. Strengthen the planning process at the Puskesmas level by accommodating all the implementers of the activity program at the Puskesmas. So the needs of all programs related to health services can run optimally.
5. The head of the Puskesmas as the KPA Puskesmas must be more proactive in carrying out the management and control functions of the Puskesmas so as to minimize the problems that occur in the Puskesmas.

For further research:

1. Relating to this research variable only uses budget planning and budget execution variables. In the procedures for financial management described in Bondowoso Regent Regulation Number 47 of 2015 concerning the Guidelines for Work and Implementation of Bondowoso District Government Tasks, it consists of four stages, namely Budgeting, Budget Implementation, Budget and Accountability Administration. For further research, you can add variables such as Administration and Accountability. So that it can cover all stages in financial management.
2. Regarding the object in this study is the Community Health Center (Puskesmas) which is still not a Regional Public Service Agency (BLUD). The alternative for further research is for example using the Puskesmas object that has been BLUD, the Regional General Hospital.

Relating to the respondents in this study based on the Decree of the Regent of Bondowoso Number 188.45 / 240 / 430.4.2 / 2017 concerning the Appointment of Budget User Proxy of the Capitation Fund for National Health Insurance at the First Level Health Facilities at the Bondowoso District Health Office in 2017 and the Decree of the Regent of Bondowoso Number 188.45 / 239 / 430.4.2 / 2017 concerning the Treasurer of the Capitation Fund for National Health Insurance at the First Level Health Facilities in Bondowoso District 2017. The next researcher can add respondents to the program implementers in each Puskesmas so that the results are more generalized.



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